

Proposed Bill No. 5869

January Session, 2013

LCO No. 2350

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by: REP. FREY, 111th Dist.

AN ACT CONCERNING THE SALES TAX ON CONSIGNMENT FEES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-407 of the general statutes be amended to provide an
- 2 exemption from the sales tax on the marketing fee collected by
- 3 consignment shops upon the sale of a consigned item.

Statement of Purpose:

To exempt the marketing fee collected by consignment shops from the sales tax.